

EXHIBIT C

LIQUIDATION ANALYSIS AS OF APRIL 30, 2010

Add Assets Convertible to Cash:		Amount
Cash and Cash Equivalents	\$ 531,615	
Net Realizable Accounts Receivable	2,472,233	
Inventories (50% of book value)	25,135	
Prepaid Expenses (50% of book value)	66,450	
Equipment (net book value of equipment)	68,552	
Rental Security Deposit	<u>110,500</u>	
Total Assets Convertible to Cash		<u>3,274,485</u>
Less Liabilities Settled in Cash:		
Accounts Payable	(365,417)	
Accrued Payroll, Sick, Vacation, and Taxes	(481,582)	
Other Payables and Miscellaneous Accruals	(197,796)	
Prior Years Workmens Compensation	(1,488,339)	
Estimated Payments to Professionals (services through 12/31/09)	<u>(809,458)</u>	
Total Liabilities Settled in Cash		<u>(3,342,592)</u>
Net Cash Available to Secured and Unsecured Creditors		<u>\$ (68,107)</u>
Pre-Petition Bankruptcy Liabilities	% of Liabilities	Allocated Cash
Accounts Payable (Secured and Unsecured Creditors)	67.42%	\$ (45,921)
Health Facility Assessment (Unsecured Creditor)	32.58%	<u>(22,186)</u>
		<u>\$ (68,107)</u>